



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9825]

RIN 1545-BJ08

Treatment of Transactions in Which Federal Financial Assistance Is Provided; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9825) that were published in the **Federal Register** on Thursday, October 19, 2017. The final regulations are under section 597 of the Internal Revenue Code. These final regulations amend existing regulations that address the federal income tax treatment of transactions in which federal financial assistance is provided to banks and domestic building and loan associations, and they clarify the federal income tax consequences of those transactions to banks, domestic building and loan associations, and related parties.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable on or after October 19, 2017.

FOR FURTHER INFORMATION CONTACT: Russell G. Jones at (202) 317-5357, or Ken Cohen at (202) 317-5367 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9825) that are the subject of this correction are issued under section 597 of the Internal Revenue Code.

Need for Correction

As published, the final regulation (TD 9825) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9825) that are the subject of FR Doc. 2017-21129 appearing on page 48618 in the Federal Register of Thursday, October 19, 2017, are corrected as follows:

On page 48619, in the second column, in the preamble, under the caption “**Special Analyses**”, in the fifth line, the language “Executive Order 13653. Therefore, a” is corrected to read “Executive Order 13563. Therefore, a”.

Martin V. Franks
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